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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 17071/2024**

GAUTAM THAPAR

.....Petitioner

Through: Dr. Gokul Kishore, Mr. Arjun
Raghavendra, Mr. Piyush
Deshpande and Mr. Akshaya
Bonsley, Advs.

versus

THE PROPER OFFICER GST

.....Respondent

Through: Mr. Rajeev Aggarwal,
Additional Standing Counsel
with Mr. Shubham Goel and
Mr. Mayank Kamra, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

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10.12.2024

1. The challenge in the instant writ petition is raised to the Order-in-Original dated 27 August 2024.
2. We note from the record that the proceedings had commenced pursuant to the issuance of a Show Cause Notice [**“SCN”**] dated 29 May 2024. Responding to the same, the petitioner had furnished a reply on 02 July 2024.
3. However and while framing the final order referable to Section 73 of the Central Goods and Services Tax Act, 2017 [**“Act”**] all that has been noted by the officer concerned is *“Not Agreed With Tax Payer”*. In the absence of any reasoning having been assigned, we find ourselves unable to sustain the order impugned.



4. Faced with our tentative conclusion as noted above, Mr. Aggarwal, learned counsel appearing for the respondents, submitted that rather than the matter being kept pending on the board of this Court, the ends of justice would warrant the matter being remitted to the concerned authority for deciding the SCN proceedings afresh.

5. We accordingly allow the instant writ petition and quash the Order-in-Original dated 27 August 2024. We accord liberty to the respondents to proceed in the matter afresh and bearing in mind the reply which has been submitted by the writ petitioner.

6. The SCN proceedings shall be disposed of by the competent authority by passing a reasoned and speaking order. All rights and contentions of respective parties on merits are kept open.

7. The writ petition shall consequently stand disposed of on the above terms.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

DECEMBER 10, 2024

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